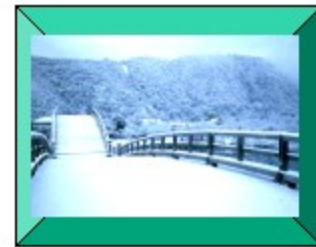
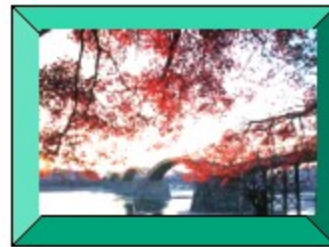
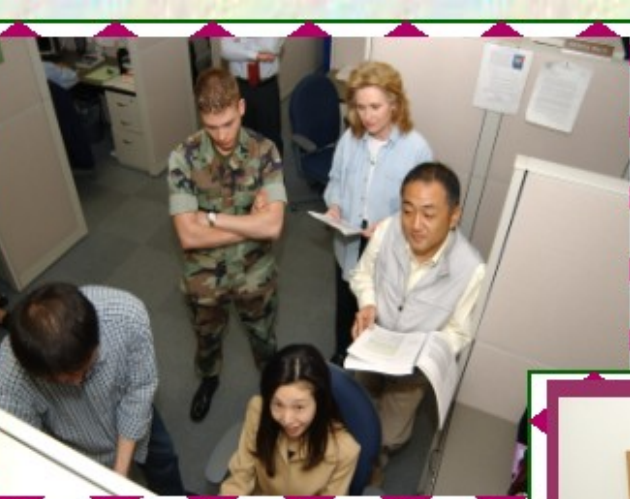
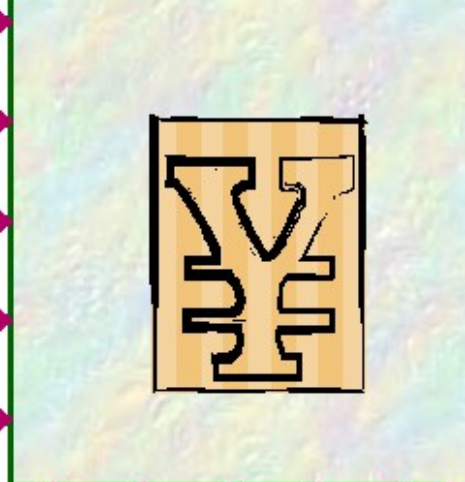


岩国基地で共に働くアメリカ人と日本人





Comptroller



MCCS

Warehouse



PMO



Communication





Logistics Fuel



Team Work

Introduction to Activity Based Costing/Management

活動基準原価計算(ABC)と
そのデータを使ったマネージメント(ABM)

Click this icon to select the Activity module.
ここでモジュールを選ぶ。

Attribute(s)
アトリビュート

Notes
ノート

Right Click or Double click here
Select "Add Column" to add Notes and Attributes.

Let's add more columns for notes and attributes.
コラムを付け加えるには---

Name	Reference Number	Criticality	Cost	Type
MCAS (WAKUNI)			\$149,995,899.83	Module
FACILITIES AND LAND			\$142,577,564.35	Center
AHOD			\$52,990,342.77	Center
S-4			\$12,752,766.42	Center
S-6				
LOGISTICS				
PMO				
ADMIN				
CID				
DETENTION FACILITY				
OPERATIONS				
PMO Operations Organizational Sustaining				
PATROLS				
Act on Incident Complaint Reports				
Perform Desk Sergeant Activities				
Perform Emergency Control Activities				
Perform Other Activities				
Provide Flight Line Security Operations				
Monitor Entry/Exit				
Patrol Flight Line				
Provide Gate Security				
Provide Patrols				
Provide SRT				
K-9				
JAPANESE SECURITY GUARDS				
ACCIDENT INVESTIGATION				
SERVICES				
COMPTROLLER				
HHS				
S-1				
COMMAND & STAFF				
BPO				
IPAC				
CHAPLAIN				
EO				
HO				
PAO				
S-16				





— GayleForce Consulting

ゲイル フォース コンサルティング

United States Marine Corps 米国海兵隊



IMPACT! Training インパクト トレーニング

Improving Military Processes, Activities & Cost Techniques

Activity Based Concepts

アクティビティーベース(活動基準)の概念



Skill level of workers

技能者の技術レベル

Policy 方針

Age of vehicles 車両の年式

Age of service equipment

修理設備機器の年式

Cycle time to complete work

完了までのサイクルタイム

Process time to complete work

完了へのプロセスタイム

of vehicle breakdowns

故障車両修理の周期

Total cost to maintain vehicle

車両整備の総費用

Cost per occurrence

1件ごとのコスト

Perform Vehicle Preventive Maintenance
車両の予防メンテナンス(PM)作業



Heavy 重機
Equipment



Military 軍車両
Vehicles



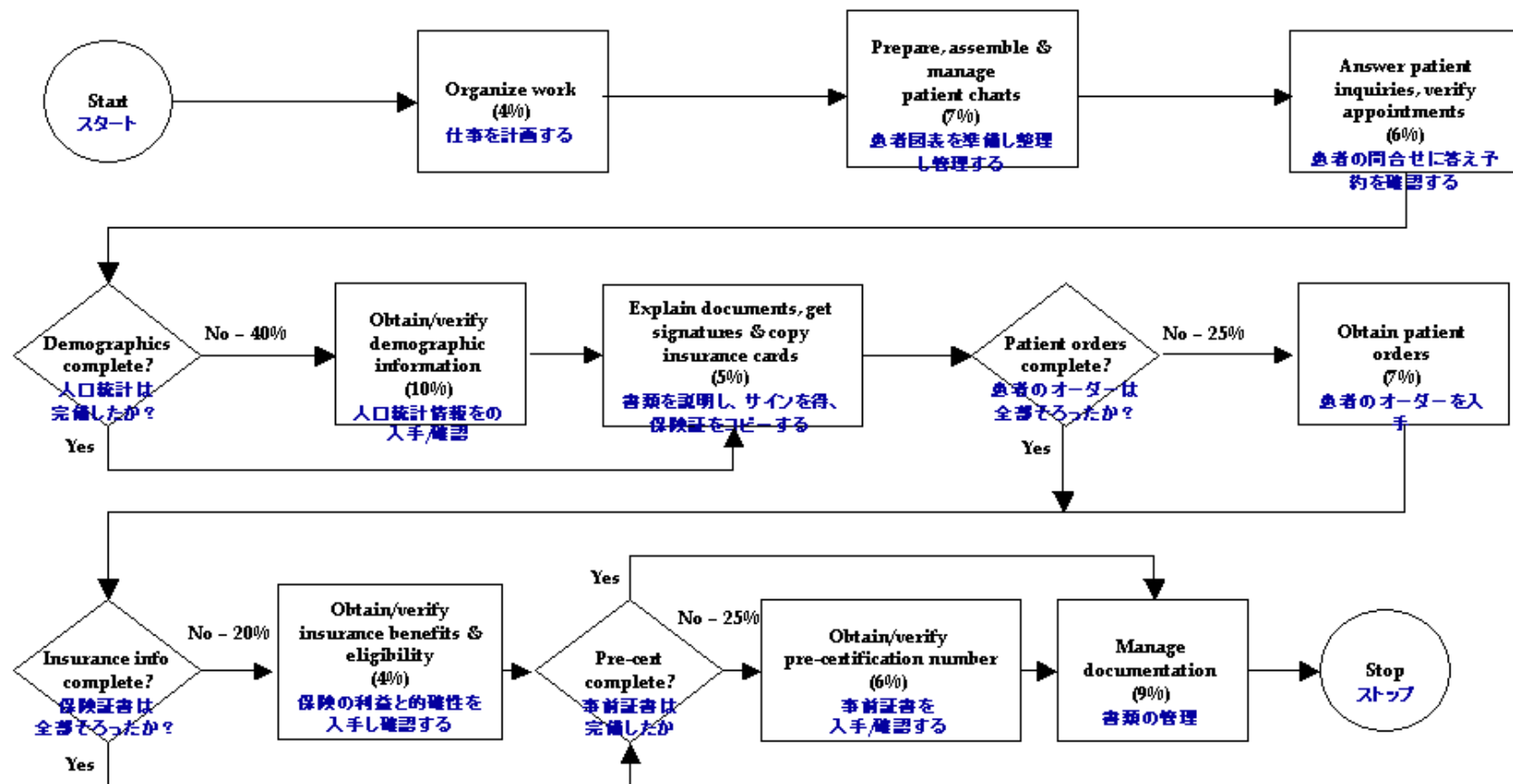
Tour ツアーバス
Buses



School スクールバス
Buses

Process Mapping – Registration

プロセスの図解-登録



Other Activities その他のアクティビティ

Register unscheduled patients スケジュールのない患者を登録する 24%

Perform receptionist duties 受け付け係りの仕事を遂行する 11%

Perform miscellaneous tasks 多方面に渡る職務を遂行する 7%

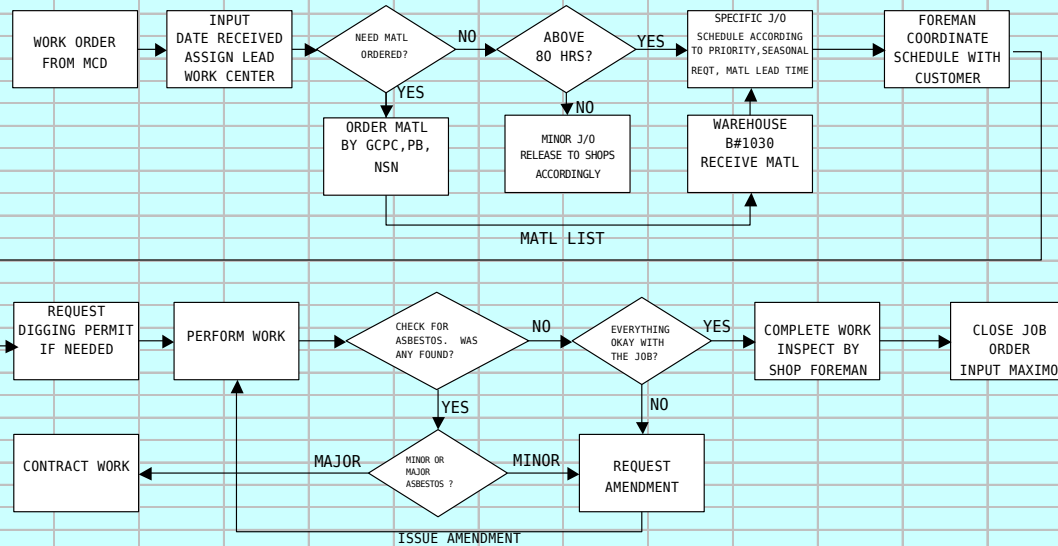
Note: Patient may actually present at any point in the process

注意: 患者はどの時点においても存在する

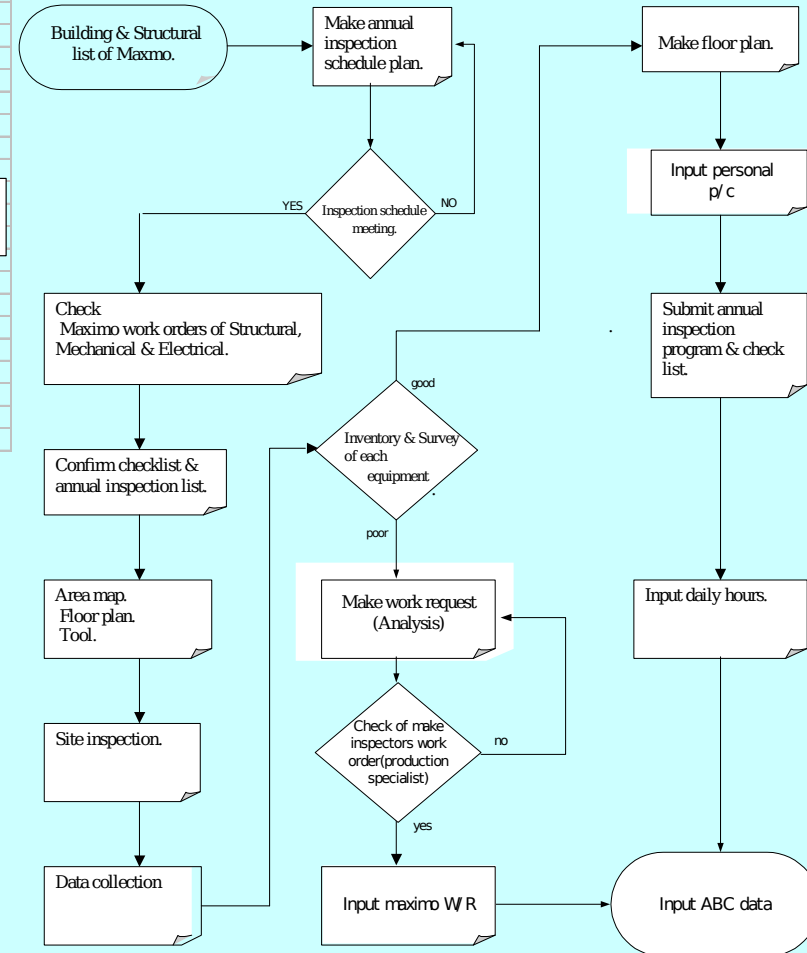
Facilities Maintenance Repair

SPECIFIC & MINOR JOBS FLOW CHART

3/1/04



Annual Inspection flowchart



Team Work



Engineering



Maintenance Control



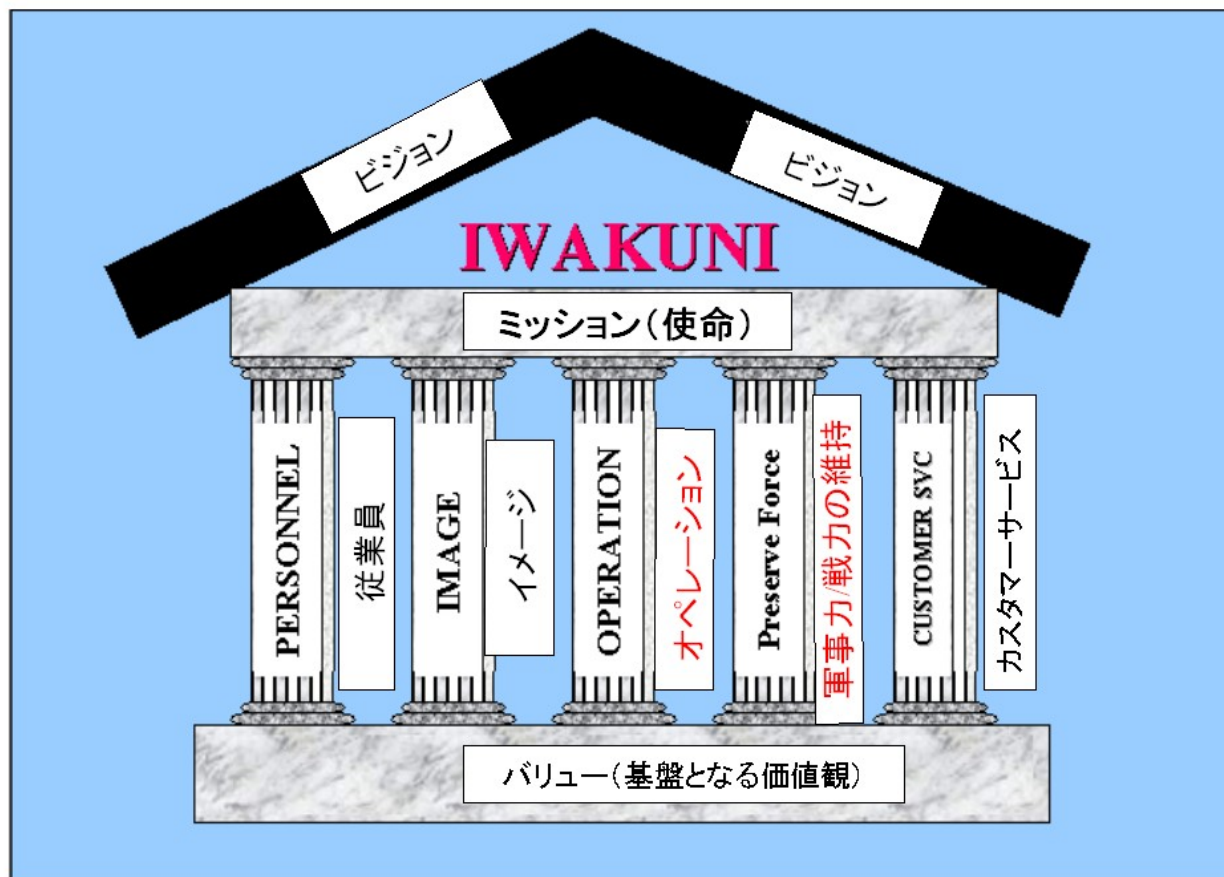
Maintenance Repair



MCAS Strategic Plan

Mr. Graham Brown

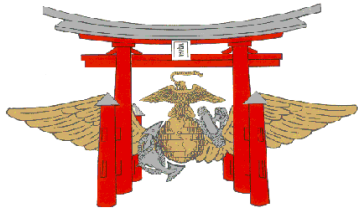
Station Strategic Plan: how it all fits together



Thank you.

ご清聴頂き
ありがとうございました。

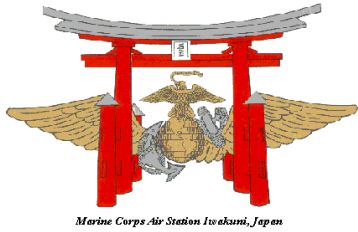




Marine Corps Air Station Iwakuni, Japan

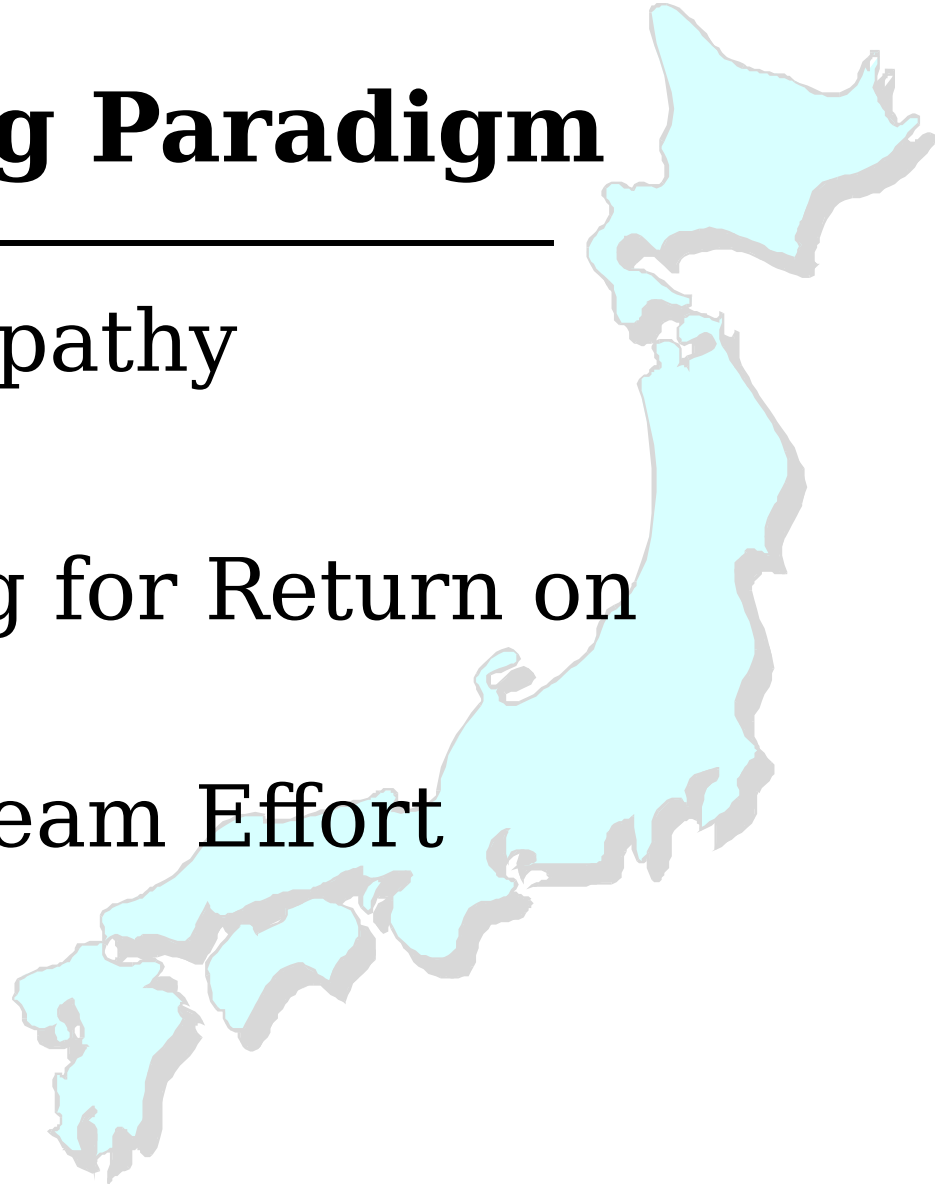
ABRM Training Concepts MCAS Iwakuni, Japan

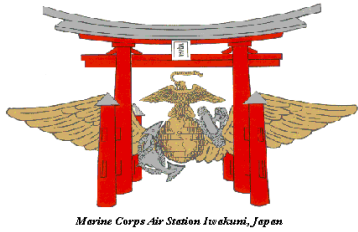




Training Paradigm

- Sympathy, Empathy
- Ownership
- Understanding for Return on Effort
- Sharing and Team Effort



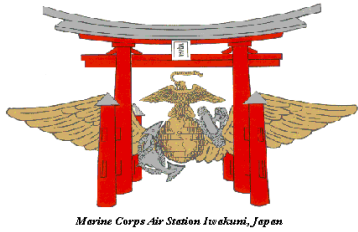


Sympathy, Empathy

- Short sessions
- Focused
- Progressive

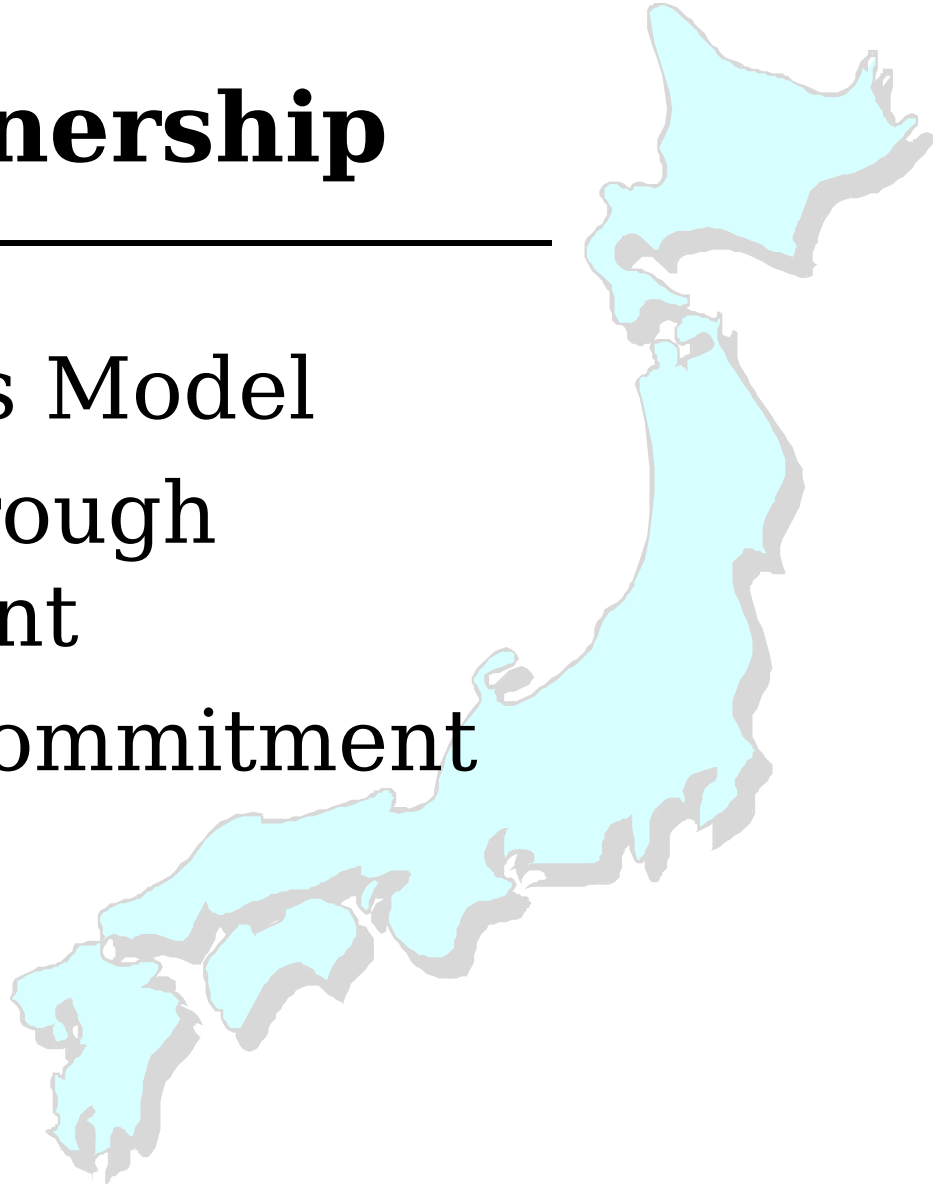


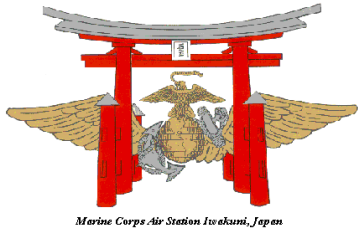
- I. Activity Based Resource Management Assessment**
- II. Introduction to the ABC model**
 - a. ABRM overview**
 - b. Available training**
 - c. Access to software**
 - d. Introduction to model software**
- III. Introduction to the ABC model cont.**
 - a. Role of ABC reps/Dept Heads**
 - b. Attributes**
- IV. Introduction to the ABC model cont.**
 - a. Data components in the ABC Software**
- V. Introduction to the ABC model cont.**
 - a. ABC Activity Dictionary**
 - b. Notes in the model**
- VI. Introduction to the ABC model cont.**
 - a. RDQ discussion and data calls**
- VII. Introduction to the ABC model cont.**
 - a. Assessment**
 - b. Update Process**
- VIII. Introduction to the ABC model cont.**
 - a. Named Views in the model**
 - b. XBIT/FIP/ODSE and their relationship to the model**
- IX. Activity Based Management**
 - a. Cost Drivers and use in ABM**
 - b. Attributes and Cubes**
- X. ABM cont**
 - a. Attributes and Cubes cont.**
- XI. ABM cont**
 - a. Performance Measures**
- XII. ABM cont**
 - a. Performance Measures cont.**
- XIII. ABM cont**
 - a. Performance Measures cont.**
- XIV. Scorecard Mechanics**
 - a. Components**
- XV. Scorecard Mechanics cont**
 - a. Metrics/meters**
- XVI. ABB**
 - a. POM relationship to ABC**
- XVII. ABB cont**
 - a. Post POM/Budgeting using ABC model**
- XVIII. Value Chain Management**
 - a. Intro**
 - b. Examples**
- XIX. Value Chain Management cont**
 - a. Examples/Discussion**



Ownership

- Installation's Model
- Freedom through empowerment
- Long term commitment





Understanding for Return on Effort

- What does it mean to me
- How does it all connect



Cost Driver Analysis

Activity: Provide drivers for shuttle bus

Total Cost: \$211,953.70

Issue: 20% of the time spent on this activity is associated with problems related to training and certification of drivers

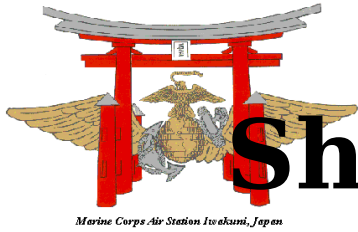
Cost Driver	%	Dollar Impact	
Japanese Language issues		80%	\$33,912.92
Age of vehicles	5%	\$2,119.54	
SOP requirements		15%	\$6,358.61
Totals	100%	\$42,390.74	

Single Tool ACT MULT CALC

Shuttle Bus Service ABB Analysis

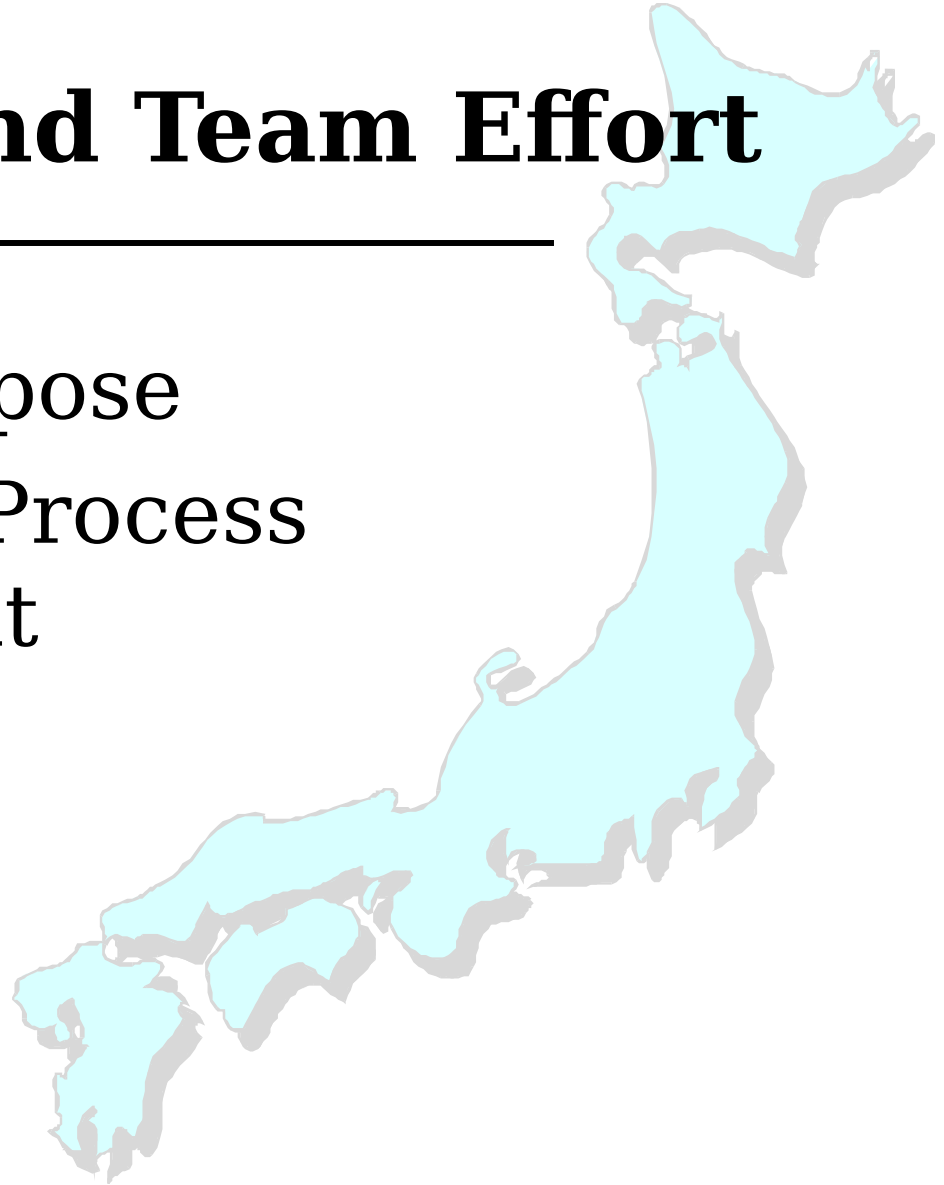
Service	Activities	Resources	Current Year Expenses				Projected Expenses		
Shuttle Bus Service	Provide Drivers		based on 21,900 miles				based on 17,520 miles (-20%)		
			FTEs Used	Costs Used	Use Rate	FTE Total Cost	FTEs	Costs	Difference
		MLC 1-5	0.01	\$415.00	0.00000046	\$41,914.00	0.00800000	\$335.31	-\$79.69
		MLC 2-6	4.41	\$156,677.00	0.00020137	\$35,528.00	3.52800000	\$125,342.78	-\$31,334.22
		MLC 2-7	1.20	\$45,972.00	0.00005479	\$38,291.00	0.96000000	\$36,759.36	-\$9,212.64
		MLC 2-8	0.03	\$1,302.00	0.00000137	\$43,416.00	0.02400000	\$1,041.98	-\$260.02
	Fuel Support								
		MLC 2-6	0.45	\$15,987.00	0.00002055	\$35,528.00	0.36000000	\$12,790.08	-\$3,196.92
		MLC 2.7	0.35	\$13,371.00	0.00001598	\$38,291.00	0.28000000	\$10,721.48	-\$2,649.52
		Supplies		\$39,329.00	\$1.79584475			\$31,463.20	-\$7,865.80
Totals			6.45	\$273,053.00			5.16000000	\$218,454.20	-\$54,598.80

The above data is hypothetical only



Sharing and Team Effort

- Unity of purpose
- Synergistic Process Improvement





MCAS Iwakuni Activity Based Resource Management (ABRM)

ABRM General Information/Briefs

(Collection of information and references)

Training Resources

(Presentations and assessments used in ABRM training)

Activity Based Costing (ABC)

(ABC or ABC)

Activity Based Management (ABM)

(Includes Cost Objects, Performance Measures, etc.)

Activity Based Budgeting (ABB)

(ABB related readings)

Reports

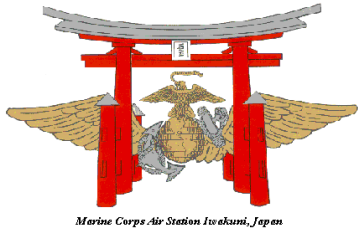
(ABC model extracts and Cubes)

Strategic Planning/Balanced Scorecard

(Scorecard readings)



[DD 1723 Form for
Flowcharting](#)



Results

- From 26 to 80
- Increased awareness



Interactive Customer Evaluation (ICE)



Marine Corps Air Station Iwakuni, Japan

Got a comment?



Ok, TheN-ICE 'em

Logon at: <http://ice.disa.mil>

Organization
SummaryService Provider
SummaryQuestion
SummaryCustomer
Comments

Activity

Organization Summary for Marine Corps Air Station Iwakuni, Japan

Marine Corps Air Station Iwakuni, Japan

Report Settings

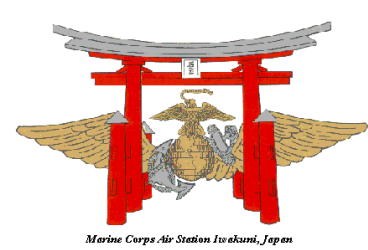
Date Range of report: 01 Apr 01 to 30 Sep 03

Question filters: None

Functional Categories: ALL

(Click on column headings to change sort order)

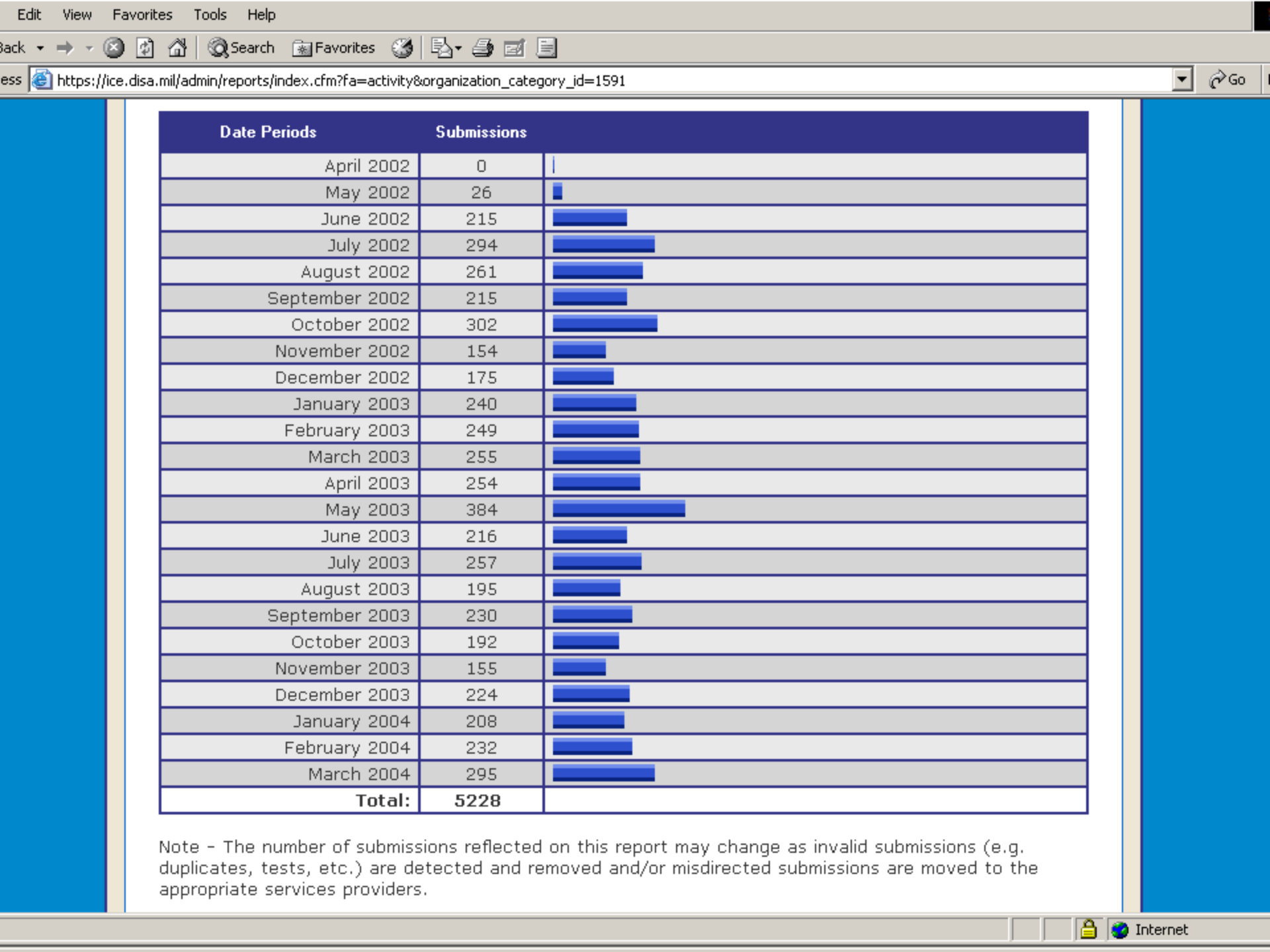
Organizations Below Marine Corps Air Station Iwakuni, Japan ▼	Responses	% Satisfied
MCAS Iwakuni - Public Affairs Office	21	95%
MCAS Iwakuni - Station Inspector	0	Not Rated
MCAS Iwakuni - Airfield and Harbor Operations	13	92%
MCAS Iwakuni - Chaplain	17	76%
MCAS Iwakuni - Comptroller	94	90%
MCAS Iwakuni - Facilities	192	88%
MCAS Iwakuni - Headquarters & Headquarters	283	71%
MCAS Iwakuni - Installation Personnel Administration Center	39	82%
MCAS Iwakuni - Marine Corps Community Service	1524	52%
MCAS Iwakuni - Provost Marshal Office	80	55%
MCAS Iwakuni - S1	42	62%
MCAS Iwakuni - S-4/Logistics	59	76%
MCAS Iwakuni - S6/Electronics	95	67%
Total:	2459	



ICE Working

Expressed Concerns

- ☒ **Bank - NFCU open extended hours on payday**
- ☒ **Additional channels/Cable Television**
- ☒ **Improve food selection (Taco Bell/KFC/Pizza Hut)**
- ☒ **Remedial Physical Fitness program for units**
- ☒ **New bus stop enclosures that are more weather protective**
- ☒ **Open barber shop on Sundays**
- ☒ **Improve the quality of the exchange**
- Teen center improvements**
- Larger shopping carts for the housing units and MCX**
- Less expensive rental vehicles**



Edit View Favorites Tools Help Back Forward Stop Home Search Favorites Print Email ess https://ice.disa.mil/admin/reports/index.cfm?fa=site_summary&sort_name=total_activity&sort=desc Go				
Bases, Installations and Other ICE Sites		-	-	-
Camp Lejeune (North Carolina)	14723	13279	▼ 83%	
Pentagon (Virginia)	13337	11249	● 92%	
Fort Riley (Kansas)	12935	10090	▼ 84%	
Pentagon - Office of the Administrative Assistant to the Secretary of the Army (Virginia)	11306	9659	● 97%	
Defense Contract Management Agency Headquarters (Virginia)	8204	3668	● 86%	
Defense Finance and Accounting Service (Arlington, Virginia)	7104	4648	▼ 66%	
Giessen Army Depot (Geissen, Gernay)	7082	6654	● 97%	
Fort Drum (New York)	6946	6425	● 90%	
Yokota Air Base (Japan)	6672	5921	● 90%	
Fort Jackson (South Carolina)	5937	5395	▼ 84%	
Schofield Barracks (Hawaii)	5750	3830	▼ 81%	
Marine Corps Air Station Iwakuni (Japan)	5436	4144	▼ 66%	
Wheeler Army Airfield (Hawaii)	5117	3994	● 97%	
RAF Lakenheath (United Kingdom)	4772	3822	▼ 84%	
Kadena Air Base (Japan)	4737	4123	▼ 82%	
Pioneer Kaserne (Germany)	4677	3348	● 94%	
Smith Barracks (Baumholder, Germany)	4354	4002	● 86%	
Wiesbaden Army Airfield (Germany)	4024	3668	● 90%	
Yokosuka Naval Base (Japan)	4018	3238	● 61%	
Ramstein Air Base (Germany)	3996	1854	● 45%	
Yongsan Army Post (Seoul, South Korea)	3750	3206	▼ 70%	
Daenner Kaserne (Germany)	3620	2897	● 99%	
Marine Corps Air Ground Combat Center (29 Palms, California)	2818	2433	▼ 78%	
Fort Rucker (Alabama)	2772	2450	▼ 84%	

Internet

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esshttp://ice.disa.mil/index.cfm?fa=card&site_id=94&service_provider_id=14277Go

CHRO - Assessing Human Resources Management Practices Comment Card

The purpose of this questionnaire is to gather information about where our own human resources management is strong and where we need to make efforts to improve.

Please take a moment to fill out the questionnaire and make your online submission no later than Monday, 12 May 2003.

Thank you for taking the time to support this effort.

GARY V. GILMOUR, JR.

TELL US WHAT SERVICE YOU FEEL IS OF MOST VALUE TO YOU:

N/A

COMMUNICATION:

☒ N/A

I get timely information about vacancies and other career information:

☐ Always☐ Sometimes☐ Never☒ N/A

My level of understanding of the Air Station's mission and priorities:

☐ Excellent☐ Good☐ OK☐ Poor☐ Awful☒ N/A

My level of understanding of my organization's mission and priorities:

☐ Excellent☐ Good☐ OK☐ Poor☐ Awful☒ N/A

I get timely benefits (retirement/pay/insurance/TSP) information:

☐ Always☐ Sometimes☐ Never☒ N/A

I know who to call for civilian human resources and EEO assistance:

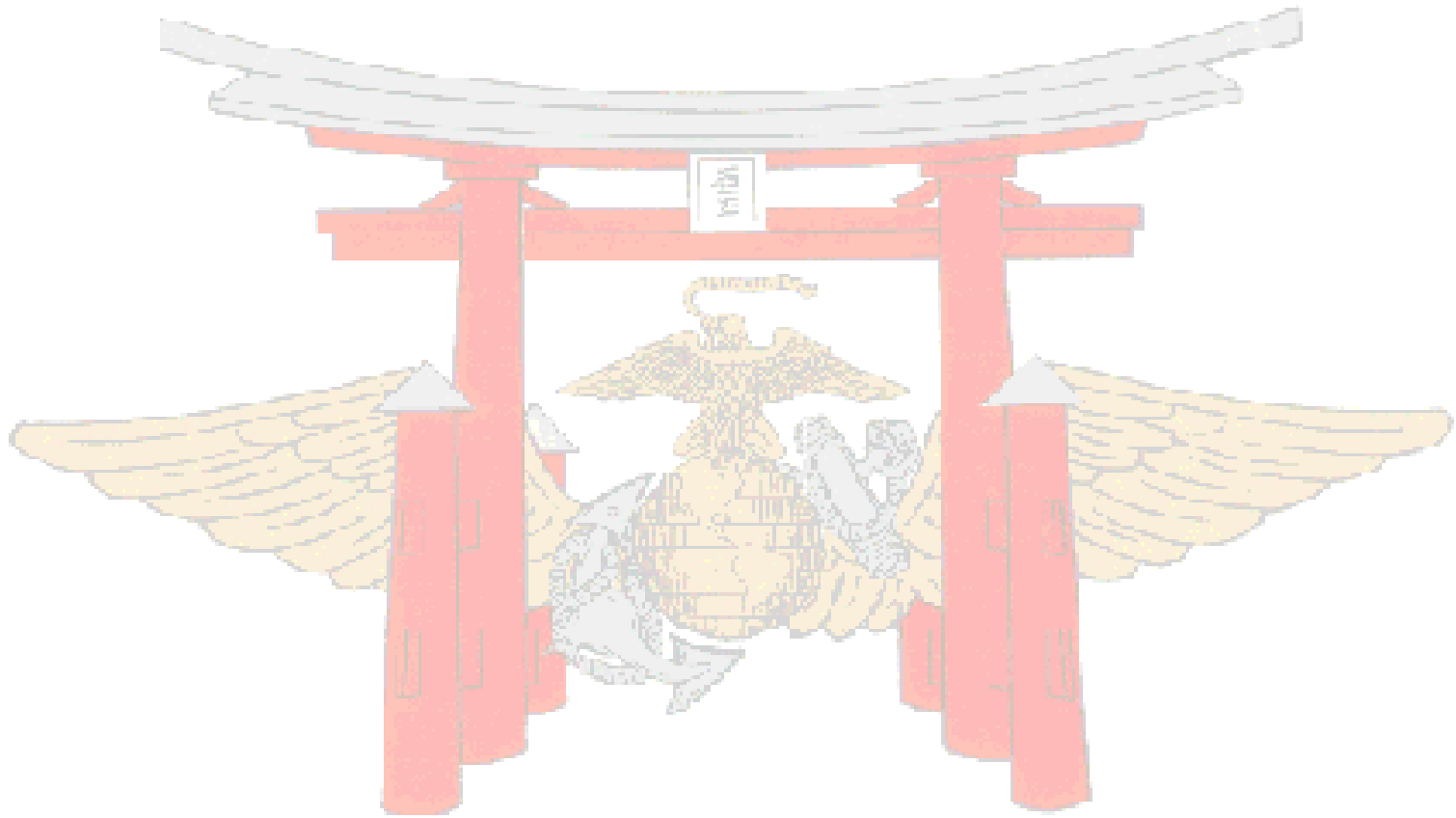
☐ Always☐ Sometimes☐ Never☒ N/A

I feel free to discuss issues with my supervisor:

☐ Always☐ Sometimes☐ Never☒ N/A

oneInternet

Command Comments



Marine Corps Air Station Iwakuni, Japan

QUESTION S?



**Prepared by MCAS Iwakuni
Business Performance Office**